Retention and deletion: how long must you keep data, and can you prove you deleted the rest?

By January 2027, write a retention schedule that gives every record type a reason, a period and a start event, and set Microsoft 365, Google Workspace and your business systems to delete automatically when the period ends. Keep data past its period only under a documented hold, and make sure backups and other hidden copies run out on the same schedule.

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Written for
IT, security, data protection and compliance leads in EU organizations, especially in Germany, on Microsoft 365 or Google Workspace

Latest version
sheets.einblick.dev/retention-deletion/

If you only do five things

1. **Write one retention schedule.**
   List each record type with its owner, legal basis, period and start event, and copy the periods into your record of processing activities, as the GDPR expects where possible[1]. The EDPB found some controllers, especially small ones, struggle to set periods[2].
2. **Delete by default, keep by exception.**
   Give every mailbox, site and chat location a retain-then-delete policy, and use labels only for records that must live longer. Data you deleted can't be stolen: Google found suspected data theft in 77% of the ransomware intrusions it analyzed for 2025[3].
3. **Answer erasure requests within a month.**
   Search every system, including email and archives, and tell anyone you passed the data to[1]. Refuse only under a named exception, such as a legal duty to keep the record or legal claims[1].
4. **Let backups expire, then delete again after a restore.**
   German regulators accept cleaning backups when they're overwritten on schedule if deleting sooner isn't practical, but data restored after an incident must be deleted again at once[4]. Keep a list of erasures to replay.
5. **Treat holds as temporary.**
   Place a hold as soon as a lawsuit, audit or investigation is likely, and release it when the matter closes. Nothing under an eDiscovery hold can be permanently deleted by a retention policy or label[5].

Build the retention schedule

1. **List record types, not systems.**
   Group data into types such as invoices, contracts, personnel files, applications and logs (the logging sheet covers log periods), and note every system and copy that holds each. Deletion must reach every copy, including offline copies on devices and in the cloud[4].
2. **Find the minimum and the maximum.**
   The minimum comes from tax, commercial, labor and sector law. The maximum comes from the purpose: no longer than it needs[1].
3. **Group the periods into deletion classes.**
   Write each rule as a period plus the event that starts it, as DIN 66398 recommends and the German regulators' Standard Data Protection Model points to for a deletion concept (Löschkonzept)[4]. DIN EN ISO/IEC 27555 replaced DIN 66398 in September 2025[6].
4. **Assign each class to a tool.**
   Map it to a Purview retention policy or label, a Google Vault rule, or a deletion job in each business system and file share, with an owner.
5. **Log every run and check it.**
   Record what was deleted, when and under which rule, without copying the deleted data into the log[4]. Once a year, check a few expired records per system.

German periods that set your schedule

Books and business records

Periods run from the end of the year of the last entry or document[7,8]. January 2027 frees books last written in 2016, vouchers from 2018, letters from 2020, unless a tax they affect can still be assessed[8]. Credit and financial services institutions, insurers and investment firms keep vouchers 10 years[7,9].

6 years
Business letters, other tax-relevant papers[7,8]

8 years
Booking vouchers, since 2025 for all not yet expired[9]

10 years
Books, annual accounts and the documents needed to understand them[7]

Applicants and employees

Minimums. Check collective agreements and sector law for longer periods.

2 months
Rejected applicants must claim discrimination in writing[10]

6 months
Delete rejected applications, the BfDI's maximum[11]

2 years
Records of hours over 8 a workday[12]

End of 6th year
Payroll account after the last payment[13]

Where deleted data lives on

- **SharePoint and OneDrive.** Under a retain policy, edited and deleted files go to the hidden Preservation Hold library, using site storage[5].
- **Leavers' mailboxes.** Under a retention policy they become inactive mailboxes, which aren't deleted automatically when retention ends[14].
- **Teams call logs.** They're kept indefinitely by default[15]. Since April 2026, only a call logs policy set in PowerShell deletes new ones[23].

If you run Microsoft Purview

- **Know what E3 covers.** Retention policies and manual labels come with E3 and Business Premium. Auto-applied labels, SharePoint default labels, adaptive scopes, event-based retention, disposition review and records need E5 or an add-on[18].
- **Learn the principles.** Retention beats deletion and the longest retention wins. For deletion, labels beat scoped policies, which beat org-wide ones[5].

- **Microsoft 365 Backup.** Purview deletion doesn't reach its restore points, kept 1 year by default, up to 10 (2 for Exchange)[16]. See the backups sheet.
- **Google Vault.** Expired mail and chats stay in Vault about 30 more days[17].
- **Processors.** They must delete or return your data at contract end[1]; see the third-party risk sheet.
- **Lock only what a regulator demands.** No one can turn off or shorten a locked policy[5], not even for the 2025 cut from 10 to 8 years[9].
- **Put holds in eDiscovery cases.** A hold can take up to 24 hours to apply and captures group members only when created[19].

What changed in 2026

- **The EDPB reported on erasure.** Its February report on 764 controllers found missing procedures, unclear periods and patchy backup deletion[2].
- **Pay records may need longer.** The EU pay transparency directive, due by 7 June 2026, gives equal pay claims at least 3 years from when the worker can know of the breach[21]. Check your national law.
- **Holds don't save unpaid OneDrives.** Since July 2026, an unlicensed OneDrive without billing can be deleted after 365 days, even on hold[22].
- **Anonymization has a test.** The EDPB's July 2026 draft checks record isolation, linkage and inference; anonymizing without deleting the original doesn't help storage limitation[20].
- **Priority cleanup overrides holds.** The E5 feature[18] needs three approvals for mailbox items since July 2026, and a preview since August deletes SharePoint and OneDrive files past the recycle bins[23].

What you can skip

- **Keeping all email for 10 years.** Only business letters, invoices and other tax-relevant mail need keeping[7,8]. Give the rest a short default.
- **Running the old ERP for a decade.** From the sixth year after a system change, an analyzable export is enough, unless a tax audit has started[8].
- **Disposition review for routine records.** It needs E5[18] and people to review items first[5]. Save it for records that need sign-off.

Mistakes that cost the most

- **One org-wide "retain forever" policy.** Retention always beats deletion[5], so it cancels every delete rule and keeps every leaver's mailbox[14].
- **Masking and calling it deletion.** Partial masking or basic pseudonymization doesn't meet the GDPR's requirements for deletion[2].
- **Assuming Vault works like Purview.** In Vault a custom rule beats the default rule even when it's shorter[17].

What this looks like at your size

Small team, no security staff

- Keep the schedule as a one-page table: record type, period, start event, system and owner.
- Use one retain-then-delete policy per Microsoft 365 workload and a few published labels.
- Each January, ask your tax advisor which years you may delete, then delete them.

Growing, with IT or security staff

- Write a deletion concept along DIN EN ISO/IEC 27555, linked to your processing records.
- Add deletion jobs to CRM, ERP and HR systems, and keep their logs.
- Once a year, find one test person's data in every system within a week.

Enterprise or regulated

- Use adaptive scopes, event-based labels and disposition review, which need E5 or an add-on[18].
- Let legal own holds and review every open hold each quarter.
- Report deletion runs, overdue records and open holds to the data protection officer.

Version history

5 Nov 2026, version 1.1 Added that Microsoft 365 Backup keeps Exchange restore points for at most 2 years.

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